

Congress of the United States
House of Representatives
Washington, DC 20515-0309
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The Honorable Kevin Brady
Chairman
House Committee on Ways and Means
1102 Longworth House Office Building
Washington, DC 20515

The Honorable Richard Neal
Ranking Member
House Committee on Ways and Means
1139E Longworth House Office Building
Washington, DC 2515

Dear Chairman Brady and Ranking Member Neal:

As members of the Arizona Delegation, we write in support of Section 127 (Employer-Provided Education Assistance), which is currently eliminated by H.R. 1, the Tax Cuts and Jobs Act.

As you know, Section 127 allows employers to exclude from income up to \$5,250 per year in tuition assistance to eligible employees. This assistance gives students the opportunity to enter the workforce and earn money while getting portions of their tuition and other related expenses covered by their employers. It gives Americans the opportunity to develop the skills and tools necessary to build better lives for themselves and their families.

Arizona State University and Starbucks created an innovative partnership to help thousands of Americans afford college, known as the Starbucks College Achievement Plan. Through this program, Starbucks offers all of its benefits-eligible employees full tuition coverage to earn a bachelor's degree. Participating employees may choose from more than 70 undergraduate degrees through ASU, delivered online. To pay for the benefit, Starbucks leverages Section 127.

This is an example of the kind of creative partnership between industry and academia that the United States needs to answer its education needs of the future and give every American the opportunity to succeed. Eliminating this exclusion threatens and potentially ends this innovative program that is helping Arizonans get ahead.

We urge you to preserve Section 127 in full in any final tax reform package. Thank you in advance for your attention to this matter.

Sincerely,


Kyrsten Sinema
Member of Congress


Andy Biggs
Member of Congress